

**IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF ARKANSAS  
FAYETTEVILLE DIVISION**

<b>UNITED STATES OF AMERICA,</b>	)	
	)	<b>Case No. 16-cv-5070</b>
<b>Plaintiff,</b>	)	
	)	
<b>v.</b>	)	
	)	
<b>LESTER R. RAMER, <i>et al.</i>,</b>	)	
	)	
<b>Defendants.</b>	)	

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**ORDER CONFIRMING SALE OF PROPERTY 1  
AND DIRECTING DISTRIBUTION OF PROCEEDS**

Plaintiff, the United States, seeks an order confirming the sale of real property located at 11717 Stage Coach Road, Gravette, Arkansas 72735 (hereinafter "Property 1"), and distributing the proceeds from that sale which have been deposited into the Court's registry. The IRS sold Property 1 at public auction to Anthony and Suzanne Steele for \$480,000. All defendants who are not in default in the case consent to the relief sought in the United States' motion. After consideration of the United States' motion,

**IT IS THEREFORE ORDERED** that the sale of Property 1 to Anthony and Suzanne Steele is hereby confirmed. The IRS shall issue a deed to Anthony and Suzanne Steele for Property 1.

**IT IS FURTHER ORDERED** that the Clerk of the Court shall distribute the proceeds of the sale, currently deposited with the Registry of the Court, as follows:

a. First, to the Property Appraisal and Liquidation Specialists (PALS) (payable to the "United States Treasury") for the costs and expenses of the sale in the amount of \$2,435.03. (3rd Colee Decl., ¶ 7; Exh C.) The check should be sent to:

Roberta Colee, PALS  
Internal Revenue Service  
109 S. Highland Ave., Room 103  
Jackson, Tennessee 38301-6104

b. Second, to the Benton County Tax Collector (payable to "County Collector") in the amount of \$3,236.89, for real property taxes due and owing on Property 1. (Exhibit D, Benton County Record.) The check should contain the notation "Parcel No. 18-12152-000" on the memo line, and be sent to:

Benton County Tax Collector  
215 East Central Avenue, Room 101  
Bentonville, Arkansas 72712

d. Fourth, to the United States (payable to the "U.S. Department of Justice") in the amount of \$474,328.08 (the remaining proceeds) to be applied to the December 27, 2016, judgment in the above-captioned case against Lester and Mary Ramer (Doc. 72, ¶¶ 10-13). The check should be sent to:

*For regular mail delivery:*  
Department of Justice, ATTN: TAX FLU  
P.O. Box 310 - Ben Franklin Station Room  
Washington, DC 20044

*For overnight delivery:*  
Department of Justice ATTN: TAX FLU  
6647 - Judiciary Center Building  
555 Fourth Street, N.W.  
Washington, DC 20001

IT IS SO ORDERED on this 20<sup>th</sup> day of September, 2017.

  
TIMOTHY L. BROOKS  
UNITED STATES DISTRICT JUDGE